

Co. and dist. agr. societies in certain cases may draw not over \$200 from State treasury.

from the State treasury, upon affidavit of the President, secretary, or treasurer of said society, that such sum was raised for the legitimate purpose of the society, during the current year, accompanied by the certificate of secretary [of] State Agricultural Society, that they have reported according to law.

Distribution of Report State Agricultural Society. University. Library. Agr. College. General Assembly. Co. societies. Proviso.

SEC. 2. That the Secretary of State shall distribute the Annual Reports of the Iowa State Agricultural Society, as follows: Ten copies to the State University, ten copies to the State Library, ten copies to the State Agricultural College, one copy to each member of the General Assembly, the remainder to the secretary of State Agricultural Society, by him to be distributed to the county agricultural societies: *Provided*, That one copy shall be sent to the board of supervisors of each organized county in which there is no agricultural society.

Repealing clause.

SEC. 3. All acts or parts of acts contrary to the provisions herein contained are hereby repealed.

Taking effect.

SEC. 4. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and Iowa Homestead, papers published at Des Moines.

Approved April 7, 1868.

I hereby certify that the foregoing act was published in *The Iowa Homestead* April 29, 1868, and in the *Iowa State Register* April 29, 1868.

ED WRIGHT, *Secretary of State*.

CHAPTER 137.

TOWNSHIP COLLECTORS.

APRIL 7. AN ACT to Provide for the Election of Township Collectors, and to Define their Powers and Duties.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That there shall be elected at the general election in 1868, and every year thereafter, a township collector in and for each organized township in every county in the State except the township in which the county-seat is located, who shall hold office for one year, and until his successor is elected and

Tp. collectors to be chosen annually, except in county seats.

qualified: *Provided*, The Board of Supervisors of the county shall order the election of township collectors as provided in section 12 of this act. Proviso: bd. supervisors to order election.

SEC. 2. He shall qualify at the next meeting of the board of supervisors after his election by taking and subscribing to the usual oath of office, and giving a bond to the county in the penal sum equal to double the whole amount of tax levied for the preceding year against the property of the township in and for which he is elected, which shall be presented to and approved by the board of supervisors of the county and recorded the same as the bond of county officers. Qualification. Board supervisors to approve bond.

SEC. 3. The township trustees shall have the power, and it is hereby made their duty, to fill any vacancy which may occur in the office of township collector, by appointment, and the person so appointed shall qualify and give bond in the same manner as those elected, as provided by section 2 of this act. Vacancy to be filled by trustees.

SEC. 4. The clerk of the board of supervisors shall make out the tax list for the county treasurer within the time as now provided by law; and in counties where township collectors are elected, as provided by this act, he shall make out a duplicate tax-list of and for each township in such county, and deliver the same, with the original, to the county treasurer. Clerk board supervisors to make duplicate tax-list.

SEC. 5. The county treasurer shall, on or before the 1st day of January in each year, deliver over to each township collector in the county, the duplicate tax-list specified in section 4, of this act, of and for the township in which he is elected or appointed, and take his receipt therefor, specifying the total amount of the tax charged in such duplicate tax-list, and charge the same over to each township collector, in a book to be kept for that purpose; and such duplicate tax-list, when so made out and delivered to the township collectors, may be used as an execution and shall be sufficient authority for them to collect the taxes therein charged in any township in the county, by distress and sale or otherwise, as now provided by law for the collection of taxes by the county treasurer; and the county treasurer shall not receive nor collect any of the taxes charged in any duplicate tax-list so delivered, except the tax of non-residents of the township, until the same has been returned to him, as hereinafter provided. The said county treasurer shall procure for and deliver to each township collector, with said tax-list, a tax receipt-book, with a blank margin or stub, upon which the said township collector shall enter the number and date of Co. treasurer to deliver duplicate to the collector and charge him with taxes. Distress and sale.

Co. treasurer not to collect. Receipt book.

the tax receipt given to the tax - payer, the amount of tax and by whom paid, which said tax receipt - book shall be returned to the county treasurer, with the said duplicate tax - list as hereinafter provided.

Collector to publish notice of time and place of receiving taxes.

Sec. 6. Upon the receipt of said tax - lists, each township collector immediately thereafter shall cause a notice of the reception thereof to be posted up in some conspicuous place in every school - district in the township and in every ward of any city therein, and so located as will be most likely to give notice to the inhabitants thereof, and also publish such notice for four weeks in one or more weekly papers, if any published in the township, designating in such notice a convenient place in such township, where he will attend, from 9 o'clock A. M. to 4 o'clock P. M., at least once in each week, on a day to be specified in said notice, until March 1, following, for the purpose of receiving payment of taxes, and it shall be the duty of each collector to attend accordingly, and shall proceed to collect and receipt for all such taxes therein charged, in the same manner as now provided by law for the collection of taxes by the county treasurer, and all the laws in the State of Iowa which apply to and govern the collection of taxes therein, by county treasurer, shall apply to and govern the collection of taxes by said township collector except as herein changed, and when they are not inconsistent with the provisions of this act: *Provided*, The county treasurer shall not appoint deputies, nor collect taxes by deputies, as provided by section 17, chapter 173 of the laws of the Ninth General Assembly, in counties wherein township collectors are elected as provided by this act.

Proviso: co. treasurer not to appoint deputies when.

Collectors to call on delinquents after March 1.

Proviso. Attempting to remove property on which tax is due.

Collector to attach.

Sec. 7. Every collector, after the first of March in each year, shall call at least once on each person whose tax remains unpaid, or at the place of his usual residence, if in the township for which such collector has been chosen, and shall demand the payment of the taxes charged to him on his property: *Provided*, That in case any person shall attempt to remove from the township property on which tax is due without leaving sufficient to pay such tax, at any time after the duplicate comes into his hands, the collector shall be authorized, and it shall be his duty, to attach such property, and hold the same until the tax is paid, or make the tax out of such property. In case any person shall refuse or neglect to pay the tax, or shall have removed from said township, the collector shall levy the same by distress and sale of the goods and chattels of the person who ought to pay

the same, or of any goods and chattels on which the said tax was assessed, wheresoever the same may be found within the county. The collector shall give public notice of the time and place of sale and of the property to be sold at least six days previous to the sale, by advertisements to be posted up in at least three public places in the township where such sale shall be made. The sale shall be made by public auction, and if the property restrained shall be sold for more than the amount of the tax, penalty and costs, the surplus shall be returned to the person in whose possession such property was when the distress was made.

Distress and sale in case of refusal to pay tax.

How sold.

SEC. 8. The said township collectors shall make monthly statements to the county treasurer, of the amount of tax collected by them on each fund, and pay the same over to the said county treasurer and take his receipt therefor; and they shall complete the collection of the tax charged in the said duplicate tax-lists, by distress and sale or otherwise, on or before the first Monday in May next after the receipt of said duplicate tax-lists, and pay over the amount so collected to the county treasurer, and return to him the said tax-lists and receipt-books, and make a full and complete settlement for the taxes so collected with the county treasurer, which settlement shall be subject to the examination and correction of the board of supervisors of the county, to be had and made at its next session.

Monthly statements & payments to co. treasurer.

To complete collection by May 1.

SEC. 9. Each township collector shall receive for his services the following compensation: I. Two per cent. of all sums collected by him on the first two thousand dollars, and one per cent. on all sums in excess thereof collected by him otherwise than by distress and sale, to be paid out of the county treasury; II. Five per cent. upon all taxes collected by him by distress and sale, which percentage and costs shall be collected of the delinquent tax-payer, and the same fees in addition to the said five per cent. as constables are entitled to receive for the sale of property on execution.

Compensat'n.

2 per cent.

1 per cent.

5 per cent.

SEC. 10. After the return of said duplicate tax-lists and settlement as provided in section 8 of this act, the county treasurer may, and it shall be his duty to receive, receipt for, and collect any unpaid taxes in the county; and shall proceed to advertise and sell all the real estate in the county upon which the taxes have not been paid, for the unpaid taxes thereon, as now provided by law.

Duty of co. treasurer.

Taxing remaining unpaid, and uncollectable, collect'r to be credit'd with.

Laws for advertising and selling real estate for taxes unchanged.

SEC. 11. If any of the taxes mentioned in the tax-list shall remain unpaid, and the collector shall not be able to collect the same, he shall deliver to the county treasurer an account of the taxes so remaining due; and upon making oath before the county judge, or in case of his absence, before any justice of the peace, that the sums mentioned in such account remain unpaid, and that he has not, upon diligent inquiry, been able to discover any goods or chattels belonging to or in the possession of the person charged with or liable to pay such sums, whereon he could levy the same, he shall be credited by the county treasurer with the amount thereof, but such oath and credit shall only be *prima facie* evidence of the correctness thereof. Nothing in this act shall be construed to, in any degree, change the laws in reference to the advertising and selling real estate for delinquent taxes, but the same proceedings shall be had in all respects as if this act had not been passed.

Bd. supervisors in cos. of over 4,000 population may order election of tp. collector. June meet'g. Two-thirds vote.

SEC. 12. The board of supervisors of each county in the State having a population exceeding four thousand inhabitants, as shown by the last preceding census, are hereby authorized and empowered to order an election of a township collector in each organized township in their county, by a resolution to that effect, passed at their regular meeting in June in any year preceding the general election, by a two-thirds vote of the board, which shall be spread upon the records of the board, and the first election of township collectors in such county shall be held at the next general election after the passage of such resolution, and every year thereafter, until the said resolution is repealed by the board, by a like vote, at their regular meeting in June in any year. They shall be voted for and elected in the manner as other township officers, and in all counties in the State where such resolution has not been adopted, or has been repealed as provided in this section, this act shall be inoperative and of no effect.

Collector liable for mon-ey's lost.

SEC. 13. That in case of loss while in his possession of any funds collected by any such collector, by theft or otherwise, such collector and his sureties shall be liable for the amount so lost.

Taking effect.

SEC. 14. This act shall take effect on and after its publication in the Daily State Register and the

daily Iowa Evening Statesman, newspapers published at Des Moines.

Approved April 7, 1868.

I hereby certify that the foregoing act was published in the *Daily State Register* April 14, 1868, and in *The Iowa Evening Statesman* April 20, 1868.

ED WRIGHT, *Secretary of State.*

CHAPTER 138.

GENERAL INSURANCE LAW.

AN ACT to Regulate Insurance Companies.

APRIL 7.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That hereafter when any number of persons associate themselves together for the purpose of forming an insurance company, for any other purpose than life insurance, under the provisions of chapter fifty-two of the Revision of 1860, and all acts amendatory and supplementary thereto, they shall publish a notice of such intention once in each week four weeks in some public newspaper in the county in which such insurance company is proposed to be located; and they shall also make a certificate, under their hands, specifying the name assumed by such company, and by which it shall be known, the object for which said company shall be formed, the amount of its capital stock, and the place where the principal office of said company shall be located, which certificate shall be acknowledged before and certified by some notary public or clerk of court of record, and forwarded to the Auditor of State, who shall submit the same to the Attorney-General for examination, and if it shall be found by the said Attorney-General to be in accordance with the provisions of this act, and not in conflict with the constitution and laws of the United States and of this State, he shall make a certificate of the facts and return it to the Auditor of State, who shall reject the name or title applied for by any company when he shall deem the same too similar to any one already appropriated by any other company, or likely to mislead the public.

How formed.

Rev., ch. 52.

Notice.

Certificate;

forwarded to Auditor;

examined by Att'y-Gen'l.

Similarity of title not allowed.

SEC. 2. When the said certificate of the said company shall have received the approval of the Attorney-General and Auditor of State, the said company shall

Certificate approved.